

REVENU
QUÉBEC



FAIR.
FOR ALL.

MANDATORY
BILLING
INFORMATION

REMUNERATED
PASSENGER
TRANSPORTATION

2021

revenuquebec.ca



**ALL TAXI BUSINESS OPERATORS
BENEFIT FROM A COMPETITIVE
ENVIRONMENT WHERE EVERYONE
FOLLOWS THE SAME RULES.**

By giving a bill to each of your customers, you help maintain a tax system that is fair for all.

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INTRODUCTION

Read this guide if you operate a taxi business. It will help you understand the mandatory billing measures in the remunerated passenger transportation sector.

These measures mainly require you to:

- use a certified sales recording system (SRS) to produce bills and send us required information at the end of each trip;
- at the end of each trip, give customers a bill containing required information that was produced using that SRS;
- keep a copy of the bill.

If you make a trip under a contract with a customer or provide public transit or paratransit services, the timeframe for sending us required information or giving customers a bill will be different. See Appendix 2 for more information.

This document includes:

- information to help you determine whether the mandatory billing measures in the remunerated passenger transportation sector apply to you;
- the mandatory billing rules;
- the steps for ensuring that you follow the mandatory billing rules.



GLOSSARY

Authorization code

The code that operators need to configure their SRS and get a digital certificate, which is needed to send required information using the SRS.

Bill

In this document, a bill is a paper or electronic document produced by an SRS that must contain required information. Under the mandatory billing measures, a bill must be given to each customer. The bill can be a temporary bill or a closing receipt. When an operator requests payment from a person other than the customer, the operator can give the bill to either this person or the customer.

Certified sales recording system (SRS)

A device that includes a digital certificate and an authorized version of Revenu Québec-certified software to manage and record sales and produce bills.

The SRS can be a tablet or cellphone. It is used to enter and manage business data (for example, information on bills and credit notes), extract data (such as the total sales in a period and the corresponding taxes) and securely store that data.

Closing receipt

A receipt showing the total amount that was paid by or credited to the customer. A closing receipt must be created to complete a trip-related transaction.

Customer

The person who requests a trip and must pay for it. The customer may or may not be a passenger.

Digital certificate

An electronic document used for authentication and issued by Revenu Québec through the WEB-SRM (see definition on the next page).

Dues

An amount of \$0.90 that must be collected on each trip, in addition to the trip fare.

My Account for businesses

A personalized service on Revenu Québec's website that gives individuals in business (self-employed workers), corporations, partnerships and other legal entities fast and secure access to their tax files and allows them to make transactions with Revenu Québec, provided they accept the terms and conditions. It can also be used to communicate with Revenu Québec electronically, apply to open or close an operator file, request an authorization code and view transaction data sent by the SRS.

Operator

A person that operates a taxi business and offers remunerated passenger transportation through this business. This person must be registered for the GST and QST and must collect and report the taxes on the services provided. In addition, the person is responsible for sending the transaction data to Revenu Québec and giving each customer a bill produced with an SRS.



Passenger

A person transported for remuneration. A passenger is not necessarily a customer.

Receipt printer

A device connected to or integrated with an SRS that can be used to print a temporary bill, a bill or a closing receipt or any other document produced by the SRS.

Server administrator

A person who administers a remote server and sends Revenu Québec the required information from one or more taxi business operators.

NOTE

The server administrator must apply for an authorization code by using Revenu Québec's online services or completing form TR-677-V, *Application to Obtain or Deactivate a Server Authorization Code*. Only one code is necessary, regardless of the number of servers.

SRS developer

A person that develops a product for users to meet the new mandatory billing obligations for the remunerated passenger transportation sector. Developers must register as a partner with Revenu Québec and have their SRS certified.

Taxi business

A taxi business is a business that transports passengers:

- by taxi or any other similar vehicle, at rates set by the *Act respecting remunerated passenger transportation by automobile*;
- by motor vehicle, for an agreed price, within and in the vicinity of the territory of a municipality if the transportation is organized or coordinated through a digital platform or an electronic system.

Temporary bill

A document that is produced before the customer pays and shows all customer charges as part of a trip.

Transaction

A record made by an SRS that generally leads to the production of a bill.

Trip

A trip made by a vehicle used to transport passengers for remuneration.

User account

A personalized account that identifies an SRS user. SRS users must confirm their identity on the SRS using a user code and password, for example, in order to produce bills and send Revenu Québec required information.

WEB-SRM

A cloud-computing environment that validates and stores transaction data before securely sending it to Revenu Québec.



1 WHO THE MANDATORY BILLING MEASURES COVER

As a taxi business operator, you are subject to the mandatory billing measures. If you have one or more employees, they must apply some of these measures for you.

You are considered to be operating a taxi business in Québec if:

- You are a full-time or part-time student and you provide remunerated passenger transportation through the Uber platform on the weekend.
- You provide remunerated passenger transportation and you receive trip requests from a taxi cooperative.
- You provide remunerated passenger transportation by limousine.

To find out whether the mandatory billing measures apply to you, call us at one of the telephone numbers given on the last page of this guide.

Exemptions

We can exempt a person or a category of persons from a mandatory billing obligation. Go to revenuquebec.ca for information on the current exemptions.



2 MANDATORY BILLING MEASURES

As an operator, you must:

- equip the vehicle(s) used for your business with the equipment you need to meet your obligations;
- ensure the equipment works as intended;
- send us required information using a certified SRS at the end of each trip;¹
- use a certified SRS to produce bills containing required information;
- give customers a bill produced using a certified SRS at the end of each trip.¹

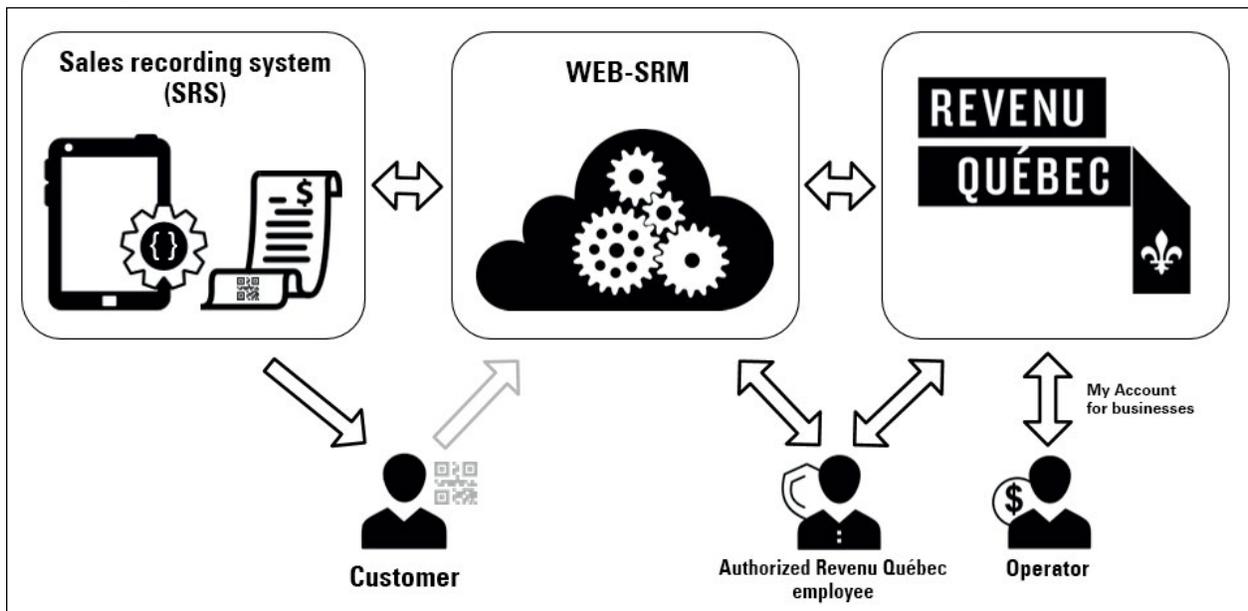
2.1 Required equipment and configuration

2.1.1 Required equipment

You must use the following equipment to produce bills:

- an SRS we have certified;
- an SRS-compatible receipt printer, **if necessary** (see “Receipt printer” on the next page);
- a network connection.

Technological solution



Be sure we have certified your SRS before you acquire it. A list of certified SRSs is available on our website at revenuquebec.ca. If a later version of a certified SRS is not recertified, we will allow that version to be used if it does not cause any technical issues.

1. For trips under a contract that allows payment to not be made at the end of the trip or for public transit or paratransit, the bill is not sent to us and given to the customer at the end of the trip but at a later time.



A list of disallowed SRS versions is also available on our website. We may block the use of one of those versions. In that case, the SRS will display error messages informing you that you must contact the SRS developer immediately to ensure you are using an allowed version.

Receipt printer

You need a receipt printer if a customer requests a paper bill (for example, you accept a trip that has been hailed or ordered by phone).

You must ensure that the receipt printer is compatible with the SRS and can communicate with it in order to print bills that include all required information.

Contact the SRS developer to ensure that your receipt printer allows you to meet your mandatory billing obligations.

NOTE

You do not need a receipt printer if you provide remunerated passenger transportation services solely through a digital platform (e.g. Uber or Eva) that allows customers to accept an electronic bill in advance.

2.1.2 Configuration

To use an SRS, you must obtain a mandatory billing file number and an authorization code so that you can configure your SRS and receive digital certificates. To obtain the number and code, use our online services or complete form TR-350.61-V, *Application to Open or Close an Operator File*, available on our website.

NOTE

Your authorization code is confidential. You are responsible for its use and must keep it in a secure location.

You will need the following information to configure your equipment:

- your business name;
- the user's first and last name or the name of your taxi business;
- the mandatory billing file number of your taxi business, composed of two letters and four numbers (e.g. TR0001);
- the QST registration number of your taxi business (e.g. 1234567890**Q**0001);
- the GST registration number of your taxi business (e.g. 123456789**R**T0001);
- your authorization code (e.g. X9X9-X9X9);
- the name you want to give the digital certificate in My Account for businesses (e.g. SRS Certificate ABC);
- the province (QC) and country (CA) abbreviation for your taxi business' address;
- the coordinated universal time (UTC) for your taxi business' address (e.g. -05:00 or -04:00 for the Îles-de-la-Madeleine).

NOTE

You must start meeting your new obligations once you send transaction data for the first time or by November 1, 2021.

Configuring your equipment allows you to:

- implement the necessary security measures to protect the confidential information shared online between the SRS and our systems;
- identify the SRS and user for each transaction sent to us.



2.1.3 Creating one or more user accounts

To identify the user for each transaction, each SRS user must have a personalized user account. You must therefore create your own account and an account for any employees.

Once a user account is created, the SRS developer secures it so that only the operator assigned to the account can access it. The operator will also have access to an employee user account.

You will therefore be able to access your and your employees' data but not the data of other operators or their employees.

NOTE

Follow the SRS developer's instructions to create a user account.

2.1.3.1 Validating tax registration numbers

To validate the GST and QST registration numbers in the SRS, you must send a validation request to the WEB-SRM for each user account associated with the SRS. The user account will be created if the numbers are valid. If the numbers are not valid, the user account will still be created but error messages will display in the SRS. You must therefore ensure that the numbers are valid because they will appear on your bills.

2.1.3.2 Obtaining digital certificates

The SRS and our systems communicate online. Security measures must therefore be implemented to protect the confidential information they share. One such measure is a digital certificate for each SRS. You must request a digital certificate directly in the SRS using the authorization code we sent you. If you have a back-office SRS, you must also request digital certificates for it using your authorization code.

Once you request your certificate, we will validate the information that the SRS sends us. If the information is valid, we will issue a digital certificate. If the information is not valid, the SRS will display an error message. In that case, we will not issue a certificate, and you will not be able to send transaction data with your SRS. You will then have to request a new certificate using your authorization code.

A digital certificate expires in five years. Your SRS will display a message before your certificate expires. If your certificate has expired, you will not be able to send transaction data with your SRS. Be sure to replace your certificate **before** it expires.

NOTE

Follow the SRS developer's instructions to download a digital certificate.

2.2 Sending required information to the WEB-SRM

The mandatory billing measures apply to you once you send required information to the WEB-SRM for the first time or by November 1, 2021. From this point forward, you must always send the WEB-SRM the required information for each trip. You must therefore ensure that information can be sent.

To send information, you must log in **securely** to your user account (by using a user code and password, for example). You must open an SRS session when your shift starts and **end it when your shift is over**. If you decide to turn off the SRS or put it on standby during your shift, you must log in again when you next use the SRS. Each SRS user must keep their password confidential.



2.2.1 Communication problems

If your SRS cannot communicate with the WEB-SRM for reasons beyond your control, you can still continue your activities, such as printing bills. Transaction data will automatically be stored in the SRS and sent in a batch when the connection is re-established and one of the following occurs:

- a new transaction is successfully sent to the WEB-SRM;
- transactions recorded when no connection was available are sent manually;
- the user's session is ended correctly.

If transaction data was stored in the SRS because of problems communicating with the WEB-SRM, **you must ensure that the data is sent within 48 hours**. Contact us if you cannot meet this deadline.

If a batch of transaction data contains errors, the error messages can only be viewed in My Account for businesses. It is therefore important to consult My Account for businesses regularly.

If you produce a bill when there is a communication problem with the WEB-SRM and the bill does not contain the time when the WEB-SRM processed the information and the transaction number, you can still give the customer the bill if it contains all other required information. In this case, the note "PROBLÈME DE COMMUNICATION" (communication problem) must appear on the bill.

2.2.2 Damaged equipment

If you cannot send us transaction data or give customers a bill containing the required information because your equipment is damaged, call us at one of the numbers at the end of this guide.

2.2.3 Viewing transaction data in My Account for businesses

You can view transaction data in My Account for businesses for two years. The data is available on the day following the day on which it was sent. You can also extract transaction data for 30 days.

NOTE

Do not use the sales and tax data in My Account for businesses to complete your consumption tax or income tax returns since the data for some transactions (such as package deliveries or battery jumpstarting that are not remunerated passenger transportation services) might be missing. Use your accounting data.

2.3 Producing a bill with a certified SRS

You must ensure that the information on bills generated by your SRS is up to date and error-free. Contact the developer if your SRS needs modifications so that you can meet your obligations. Each bill must include the information below.



1 — **Entreprise ABC**
418 555-5555
3800, rue de Marly
Québec (Québec)

2 — 2020-01-01 08:00:00
FACTURE #12345 — **3**

4 — 1 Article 1 10,00 \$ FP — **5**
Précision

6 — SOUS-TOTAL 10,00 \$

TPS 123456789 RT 0001 — **7**

8 — TVQ 1234567890 TQ 0001

ARGENT COMPTANT — **9**

Vous avez été servi par...
Merci et bonne journée

10 — =====

TPS: 0,50 \$ — **11**

12 — TVQ: 1,00 \$

TOTAL: 11,50 \$ — **13**

14 — PAIEMENT REÇU — **15**

16 — — **17**

18 —  — **19**

20 — 2020-01-01 08:00:02
ABCD-1234-EFGH-5678 — **21**

22 — =====

Required information

- 1** Name under which the operator conducts business.
You can give the user's name or the business' contact information, such as an address and telephone number.
- 2** When the required information was sent to us
- 3** Transaction number
- 4** A sufficiently detailed description of the passenger transportation service, including the type of billing (odometer rate, taximeter rate, etc.), any discounts and the dues payable (see Appendix 1).
- 5** A note that GST and QST apply to the remunerated passenger transportation service (FP for GST and QST, F for GST or P for QST).
- 6** Subtotal before taxes
- 7** Operator's GST registration number
- 8** Operator's QST registration number
- 9** In the case of a **closing receipt**, the payment method used by the customer to pay the bill
You can add content such as a user name, a thank you message or a survey before the line of equal signs.
- 10** A line of equal signs immediately preceding the items below, which must appear in the order given
- 11** Amount of GST
- 12** Amount of QST
- 13** Total amount of the bill, which is the sum of the GST, QST and price of the remunerated passenger transportation service
- 14** A note that the bill is an original, revised or duplicate bill, or a note that the operator received payment or billed the customer
- 15** In the case of a duplicate bill, some information shown on the bill will be different than the information shown here.
- 16** In the case of a revised bill, a note giving the number of bills it replaces
- 17** In the case of a fictitious sale for a training activity, the notes "DOCUMENT DE FORMATION" (training document) and "NE PAS REMETTRE AU CLIENT" (do not give to customer) (see section 2.7)
- 18** If the customer is given both a paper and electronic bill, the note "Copie de facture" (copy of bill) on the electronic bill
- 19** A QR code including a hyperlink or a QR code followed by a hyperlink if the bill is electronic
- 20** When the WEB-SRM processed the information sent by the SRS
- 21** Transaction number assigned by the WEB-SRM
- 22** A line of equal signs immediately after the above items



The above bill shows required information. However, bills can also include additional information of your choice, such as a telephone number, a logo or a slogan. This information is not sent to us. In addition, the information in grey in the above bill is optional.

NOTE

If an employee produces a bill, the required information shown on it will concern you only.

2.3.1 Electronic bills

Electronic bills are identical to paper bills except they feature a “Consulter la facture en ligne” (view bill online) hyperlink below the QR code so that customers can view a bill summary online if they choose.

2.3.2 What price must be shown on the bill?

For each trip, the bill must show the dues, taxes and total payable, which is the sum of the GST, QST and the trip fare.

You must identify the tax(es) as follows:

- Enter F if only the GST applies.
- Enter FP if both the GST and QST apply.
- Enter nothing if no tax applies.

2.3.3 Types of transactions

There are four types of transactions.

1 Temporary bill

This type of transaction must be used if payment has not yet been received and payment information must still be sent to the WEB-SRM. It requires a closing receipt.

2 Estimate

This type of transaction must be used if you have a contract that defers payment until a time other than the end of the trip and you were only able to provide an estimate of some information (e.g. the contract price) when you signed the contract. You must send us the estimated information but do not have to give any document to the customer. You can use this type of transaction if you provide public transit or paratransit service. The note “ESTIMATION DES RENSEIGNEMENTS” (estimate) must appear on the estimate. It requires a closing receipt.

3 Closing receipt

This type of transaction is sent to the WEB-SRM when a remunerated passenger transportation transaction is closed. It must contain all required information for producing a closing receipt, including the payment method or a note indicating that the amount was credited. See section 2.3 for an example of a closing receipt.

A closing receipt cannot be revised. If it must be changed (the payment method, for example), you must use the **Corriger un reçu de fermeture** function on your SRS.

4 Quote

This type of transaction must be considered an original bill. The note “SOUSSION” (quote) must appear on the quote.

It requires a closing receipt if the customer accepts the quote.



2.3.4 Modifying a transaction

Each bill resulting from a transaction contains a transaction number assigned by the SRS that can be used as a reference. This reference is required for any transaction that modifies, revises or cancels a previous transaction or for a shared cost trip. It establishes a link between two or more transactions.

The initial transaction is the first sales transaction recorded. As a result, it cannot contain a reference to a previous transaction. For example, a temporary bill generally corresponds to the first transaction showing the amount the customer must pay. This transaction therefore cannot contain a reference. However, a reference still exists if the transaction involves the production of a closing receipt for a temporary bill. Your SRS automatically adds that reference.

If a transaction is adjusted or modified, the new transaction must also contain a reference to the initial transaction. This can occur with a **credit note**. A credit note is generally necessary if you provide a refund or price reduction.

Depending on your SRS, you may have to enter the following information manually to identify the initial transaction:

- the time (date, hour, minutes and seconds) you sent us the prescribed information;
- the subtotal before taxes.

2.3.5 Printing a bill

You cannot print a bill more than once, but you can give a copy of the bill to the customer. You must use only the SRS to print a copy, duplicate or any type of partial or total reproduction of the bill.

If a customer leaves without paying, you must select the **Parti sans payer** print mode. All required information will be sent to us but no paper or electronic bill will be produced. If you still want to produce a duplicate bill for the transaction, you can do so using your SRS but no payment method will appear on the duplicate bill.

2.4 Giving customers a bill produced using a certified SRS

You must give your customers a paper or electronic bill containing all required information at the end of each trip. In addition, you must provide a bill even if it totals zero (because you provided a service for free, for example).

If you make a trip under a contract providing for deferred payment or if you provide a public transit or paratransit service, you will give the customer a bill at a time other than the end of the trip.

If you are unable to give your customers a bill produced using an SRS, you must notify us immediately. Call us at one of the numbers at the end of this guide.

2.4.1 Who do I give the bill to?

You must give a bill to your customer, who is the person required to pay for the trip, or the passenger. The table below will help you determine the bill recipient.

Situation	Bill recipient
The passenger pays for the trip in cash or uses a credit or debit card or a gift certificate.	Passenger
The passenger gives you a coupon (either pink or white) or a document confirming that a trip was made.	Passenger or the person who paid for the trip
You provide a public transit or paratransit trip.	The person who will pay for the trip (e.g. a municipality, an intermediary operating a digital platform or electronic system or a local community services centre)
The passenger does not pay at the end of the trip (for example, a limousine trip is made following a reservation or under a contract between you and a customer)	The person who will pay for the trip



2.4.2 Can a customer require a paper bill?

A customer can require a paper bill, unless the service terms and conditions provide that only an electronic bill will be given (such as when a trip is booked through an electronic platform only or when the taxi business and customer have a contract). In this case, you can refuse to provide a paper bill.

In all other cases, the customer can require a paper bill, and you must be able to produce one.

2.5 Displaying your QST registration number and inspections

2.5.1 QST registration number

You must display your QST registration number in any vehicle you use for remunerated passenger transportation for your business. You must ensure that the number can be read by a backseat passenger. However, this obligation does not apply to you if you provide a remunerated passenger transportation service that is organized or coordinated solely through a digital platform or system that allows the trip requestor to see your QST registration number when the trip conditions are agreed to in writing.

You can complete form TR-350.68-V, *QST Registration Number: Mandatory billing in the remunerated passenger transportation sector*, which is available on our website, to ensure you meet the registration number display requirements.

2.5.2 Information required during an inspection

In any vehicle you use for remunerated passenger transportation, you must keep a document that includes the following information, which may be requested during an inspection:

- your QST registration number (e.g. 1234567890TQ0001);
- your name or the name of your taxi business;
- the driver's name;
- a note specifying whether the driver is the operator of the taxi business or a person who provides services for it;
- your signature and the driver's signature, if applicable.

You can enter the information using form TR-350.69-V, *Information About the Operator of a Taxi Business and the Driver of a Vehicle*, which is available on our website.

2.6 Records and supporting documents

You must keep records and supporting documents at your establishment, your residence or any other place we designate for six years following the year they cover. If they are in an electronic or digital format, they must be kept in intelligible form on the same medium for the same amount of time. You must also take the necessary steps to ensure and maintain their integrity throughout their lifecycle.

The SRS and server (or both) store billing data. You must ensure that data is retained by regularly making paper or electronic backup copies of transaction data such as bills and supporting documents for adjusted and cancelled transactions.

NOTE

Follow the SRS developer's instructions to make backup copies of transaction data.



2.7 Internal management documents produced using an SRS

You can use the SRS to produce documents that help you manage your taxi business. The documents feature a footer containing a QR code and can be kept or reproduced as needed.

If you reproduce a bill for internal management purposes, it must contain the following notes in the footer above the QR code:

- “*** DOCUMENT DE FORMATION ***” (training document) and “**NE PAS REMETTRE AU CLIENT**” (do not give to customer), for a training document related to a mock remunerated passenger transportation service;
- “*** COPIE DU COMMERÇANT ***” (merchant’s copy) and “**NE PAS REMETTRE AU CLIENT**” (do not give to customer), for a document used by the operator.

Entreprise ABC	
3800, rue de Marly Québec, QC G1X 4A5	
2022-01-01 08:45:50 FACTURE #10007	
1 Item 1	2,00 \$ FP
1 Item 2	3,00 \$ FP
SOUS-TOTAL	5,00 \$
TPS: 123456789 RT 0001	
TVQ: 1234567890 TQ 0001	
CERTIFICAT-CADEAU	
=====	
TPS:	0,25 \$
TVQ:	0,50 \$
TOTAL:	5,75 \$
*** DOCUMENT DE FORMATION ***	
NE PAS REMETTRE AU CLIENT	
	
2022-01-01 08:45:52 JKUO-5554-KADH-5324	
=====	

Entreprise ABC	
3800, rue de Marly Québec, QC G1X 4A5	
2022-01-01 08:00:05 FACTURE #10001	
1 Item 1	2,00 \$ FP
1 Item 2	3,00 \$ FP
SOUS-TOTAL	5,00 \$
TPS: 123456789 RT 0001	
TVQ: 1234567890 TQ 0001	
ARGENT COMPTANT	
=====	
TPS:	0,25 \$
TVQ:	0,50 \$
TOTAL:	5,75 \$
*** COPIE DU COMMERÇANT ***	
NE PAS REMETTRE AU CLIENT	
	
2022-01-02 08:50:17 LLKK-5434-JJGH-5435	
=====	



2.8 User report

Your SRS can produce and display a paper or electronic report for inspection purposes. You can also use this report to get information on your sales. It contains the information below.

- Operator's business name.
- Operator's GST registration number.
- Operator's QST registration number.
- First name and last name of the person associated with the user account.
- Information about the last bill produced with or without an Internet connection, including:
 - transaction number;
 - total amount of bill, **including taxes**;
 - type of print medium;
 - the first 4 characters of the email address followed by 6 asterisks (*) or 6 asterisks (*) followed by the last 4 digits of the recipient's telephone number (text) if the bill is electronic;
 - the time (date, hour, minutes and seconds) when the user produced the last bill;
 - transaction number sent by the WEB-SRM;
 - the time (date, hour, minutes and seconds) when the WEB-SRM processed the last transaction;
- Summary of sales **by the user from January 1 of the current year to the report production date, or up to December 31 of the previous year**, including:
 - the year (current or previous) in which the transactions took place;
 - total number of transactions;
 - number of payment transactions;
 - subtotal before taxes;
 - GST amount;
 - QST amount;
 - total after taxes.
- Unique device identifier.
- Unique SRS identifier.
- SRS version number assigned by the developer.
- Time when the user connected to the account (date, hour, minutes and seconds).
- Time when the report was produced (date, hour, minutes and seconds).
- QR code.

RAPPORT DE L'UTILISATEUR

1	Nom de l'exploitant		
	TPS : 123456789RT0001	2	
3	TVQ : 1234567890TQ0001		
	Nom de l'utilisateur	4	
DERNIÈRE FACTURE			
5	#100001	5a	
5b	15,00 \$		
	Électronique	5c	
5d	dest*****		
	SEV: 2020-01-01 12:59:42	5e	
5f	ABCD-1234-EFGH-5678		
	MEV-WEB : 2020-01-01 12 :59 :44	5g	
SOMMAIRE DES VENTES			
6	Année : 2020	6a	
6b	Transactions : 14		
	Tr. de paiements : 3	6c	
6d	Sous-total : 20,00 \$		
	TPS : 1,00 \$	6e	
6f	TVQ : 2,00 \$		
	Total : 23,00 \$	6g	
APPAREIL			
7	ID : 0001-2345-6789	8	
	SEV: 1234567890ABCDEF		
9	VERSION : 1.0		
DATES			
	Conn. : 2020-01-01 13:01:01	10	
11	Rapp. : 2020-01-01 13:23:02		
12			

Sales summary

The sales summary on the user report is for transactions made **between January 1 of the current year and the report production date (or up until December 31 of the previous year)**. It shows the total number of transactions, the number of payment transactions, the total sales before and after taxes and the total taxes recorded in the SRS.

The sales summary shows all sales for a specific user account. If the SRS includes the user accounts of multiple employees, the amount shown on the summary is for the sales made by the employee who produced the report. However, **if you (as the operator) produce the report, it will show all your sales as well as the sales of your employees.**

3 PENALTIES AND FINES

You must meet the tax obligations under the mandatory billing measures, if they apply to you, and follow the related rules. If you do not, you may be penalized and fined.

Some omissions or actions are infractions for which you may be fined from \$300 to \$100,000 and also charged administrative penalties ranging from \$100 to \$300.

For more information on inspections and the penalties and fines that apply if you do not meet your obligations, see *Inspections in the Remunerated Passenger Transportation Sector* (IN-573.TR-V).



4 YOU STOP USING AN SRS

4.1 Deleting a digital certificate

If you do not stop your commercial activities but want to delete the digital certificate on your SRS because it will no longer be used to send transaction data, you must use the appropriate SRS function.

If you cannot do so (because your equipment was stolen or is broken, for example), you can delete your digital certificate by:

- using our online services in My Account for businesses at revenuquebec.ca; or
- calling us at one of the numbers at the end of this guide.

4.2 You stop your commercial activities

You must notify us if you stop operating your taxi business since the mandatory billing measures will no longer apply to you. You must inform us of the date of your last trip and request that we close your mandatory billing file using our online services or by completing form TR-350.61-V, *Application to Open or Close an Operator File*, which are available at revenuquebec.ca.

Your authorization code and digital certificate(s) will be revoked on the date of your last trip. For greater security, we recommend that you also use the SRS function to delete your digital certificate(s).

The table below shows the lifecycle of a mandatory billing file.

Date	Scenario	Result
May 3	You complete form TR-350.61-V to receive a mandatory billing file number and authorization code and configure your SRS.	The mandatory billing measures apply to you once you send transaction data for the first time or by November 1, 2021.
October 8	You request a replacement authorization code because you believe an employee stole the previous one.	The new authorization code allows your SRS to continue sending transaction data. You can no longer use your previous authorization code to obtain new digital certificates.
October 10	You configure two new SRSs using your new authorization code.	You now have three SRSs that can send data to the WEB-SRM.
December 12	You stop operating your taxi business and file form TR-350.61-V to inform us of the date the mandatory billing measures no longer apply to you.	We will deactivate your two authorization codes and revoke all digital certificates once we learn of the date on which you stopped your commercial activities. For greater security, be sure to also delete the digital certificates related to your SRSs.



APPENDIX 1

DETAILED DESCRIPTION OF EACH REMUNERATED PASSENGER TRANSPORTATION SERVICE

You must specify the nature of each trip made when you produce a bill and send it to the WEB-SRM.

Quantity

Enter the number of trips made.

Description of trip

Describe each trip using the items in the table below.

Billing type

Item	Value displayed	Meaning
Taximeter	Tarif taxi.	The trip fare is determined by taximeter.
Odometer	Tarif odo.	The trip fare is determined using the vehicle's odometer. You can specify the number of kilometres travelled.
Application	Tarif app.	The trip fare is determined by a Web or mobile application or another technology. NOTE If you use a mobile application to set a trip's fare and another application to produce a bill, you can add a note giving the name of the mobile application used to set the trip's fare.
Regulated fixed price	Tarif fixe r.	The trip is made for a regulated fixed price or a price set by zone.
Contract	Tarif fixe c.	The trip is made for a fixed rate under a contract that defers payment until a time other than the end of the trip.
Hourly rate	Tarif horaire	The trip fare is determined using an hourly rate.
Paratransit	Tr. adapté	A paratransit trip
Public transit	Tr. collectif	A public transit trip



Other items

Item	Value displayed	Meaning
Dues	Redevance	Dues are payable for a trip if they are not included in the price of an item, such as Tarif taxi. (taximeter).
Extra	Extra	Use this item to specify whether the client asked for extra services during the trip. You can add a note for each extra service.
Tip	Pourboire	Use this item to specify whether the customer left a tip. This item must never appear alone and must always follow other items.
Discount	Rabais	A discount was provided on the trip price.
Other	Autre	Use this item to provide a detailed description of any item not mentioned above.

Trip details

Provide the details below if necessary.

Detail	Value displayed	Meaning	Items that can include the detail
Application	App.	If you use a mobile application to set the trip fare, you can choose to note the application's name.	Tarif app.
Trips	Courses	If you have a contract that defers payment until a time other than the end of a trip, you must add a note giving the number of trips made or to be made. If the contract includes billing periods, you must specify the number of trips made or to be made for each period. If you provide a public transit or paratransit service , you must add a note giving the number of trips in the period.	Tarif fixe c. Tr. adapté Tr. collectif
Date of last trip	Date:	If you have a contract that defers payment until a time other than the end of a trip, you must add a note showing the actual or approximate date of the last trip made or to be made. If the contract includes billing periods, you must specify the actual or approximate date of the last trip made or to be made for each period. NOTE The "Date:" value must always be followed by the date of the last trip made or to be made (e.g. Date: 2020-01-01).	Tarif fixe c.
Minimum price	Départ	If applicable, you can add a note giving the minimum price for a trip.	All billing types and the "Autre" item
Hours	Heures	If you have an hourly rate contract, you can add a note giving the number of hours. You can round the hours to the nearest hundredth (e.g. 1.25 hours).	Tarif horaire Tarif fixe c. Tarif fixe r. Tr. adapté Tr. collectif Extra



Detail	Value displayed	Meaning	Items that can include the detail
Kilometres travelled	Km	If applicable, you can add a note giving the number of kilometres travelled.	All billing types and the "Autre" and "Extra" items
Limousine	Limousine	If applicable, you can add a note that a limousine was used for the trip.	All billing types and the "Autre" item
Wait time	Min. att.	If you use a taximeter, you can add a note giving the number of minutes of wait time.	Tarif. taxi. Tarif. app.
Shared cost	Partage	If applicable, you must add a note specifying that the cost of the trip was shared (see the information at the end of the table). NOTE The <i>Quantité</i> field must be present and correspond to the number of people sharing the trip cost.	Tarif. app.
Dues	Redevance	If the dues are included in the item price, you must add a note giving the amount of dues payable for each trip.	Tarif fixe c. Tarif fixe r. Tarif taxi. Tarif app.
Contract reference	Ref:	If you have a contract that defers payment until a time other than the end of the trip, you must add a note giving the contract reference number or the customer's name (for a verbal contract). NOTE The "Ref:" value must always be followed by the reference number (e.g. Ref: 123456789).	Tarif fixe c.
Drive-home service	Serv. racc.	If applicable, you must add a note for drive-home service.	All billing types
Reservation	Réservation	If applicable, you can add a note that the customer reserved a trip and reservation fees apply.	All billing types
Increase	Majoration	If applicable, you can add a note that demand was very high and the trip cost was increased accordingly.	Tarif app.
Operating fees	Exploit.	If applicable, you can add a note that administration and management fees were added.	Tarif app.
QST number	Numéro de TVQ	If applicable, you must add a note showing the customer's QST number and business name. NOTE As a temporary measure for audit purposes under the mandatory billing measures, we are asking you to send us the QST registration number of the paratransit recipients with whom you have no contract. This does not create any contractual or employment relationship between you and the paratransit recipients.	Tr. adapté Tr. collectif
Customer name	Nom:	If applicable, you must give the customer's business name.	Tr. adapté Tr. collectif



Detail	Value displayed	Meaning	Items that can include the detail
Start date of period	Début:	If applicable, you must add a note showing the date of the first trip in a given period. NOTE The “Début:” value must always be followed by the date (e.g. Début: 2020-01-01).	Tr. adapté Tr. collectif
Number of trips made	Courses	If applicable, you must specify the number of trips made in the period.	Tr. adapté Tr. collectif
End date of period	Fin:	If applicable, you must add a note showing the date of the last trip in a given period. NOTE The “Fin:” value must always be followed by the date (e.g. Fin: 2020-01-01).	Tr. adapté Tr. collectif
Discount	Rabais	If applicable, you must add a note showing that a discount was provided. The note must be used for only one item.	All billing types
Any other value		If applicable, you can add a note to provide details other than those mentioned above.	All items

Shared cost trip

This is when a number of passengers separately request a ride to the same destination or different destinations as part of the same trip organized or coordinated through a digital platform or electronic system that allowed each passenger to consent in writing in advance to share the cost of the trip.

You must produce and send a bill for each passenger. The “Tarif application” item and the “Partage” detail must appear on each bill.

The transactions must contain a reference to each bill produced for the same trip. For example, for a trip whose cost is shared by three passengers:

- The first transaction must not include a reference.
- The second transaction must include a reference to the first bill.
- The third transaction must include references to the first and second bill.



APPENDIX 2

DETAILS REGARDING CERTAIN CONTRACTS AND PUBLIC OR PARATRANSIT SERVICES

If you make trips under a verbal or written contract with a customer that allows payment to be deferred until a time other than the end of the trip, or if you provide public transit or paratransit services, read the conditions below.

Contract with a customer

Sending required information to the WEB-SRM

For trips made under the type of contract mentioned above, select **Tarif fixe par contrat** in your SRS. This will group all trips under the contract and send them in one or two batches.

If all the prescribed information that must appear on the bill is known when the contract is entered into and payment is made in full at that time, you must send the prescribed information for all trips to the WEB-SRM immediately after the contract is signed. To do this, you must create a temporary bill or a closing receipt.

However, if all the prescribed information that must appear on the bill is not known when the contract is entered into, you must send the known information to the WEB-SRM immediately after the contract is signed, including estimated amounts, and send the remaining information immediately before you give the customer the bill. To do this, you must create a temporary bill or a closing receipt. Be sure to include the information for all the trips under the contract.

Note that if the contract provides for billing periods, you must follow these steps at the start and end of each period rather than at the start and end of the contract.

Providing a bill produced using a certified SRS

You must give the customer a bill when the total trip amount is due or paid. If a number of payments are made, you must provide a bill when the last payment is due or paid. The bill must include the total amount for all trips made for the customer and not a detailed breakdown of all amounts for each trip.

Public transit or paratransit

Sending required information to the WEB-SRM

You must send the SRS the required information for a given period before requesting payment from the customer or dispatcher. Select **Transport adapté** or **Transport collectif** in your SRS. You can produce a temporary bill or a closing receipt.

This will group all trips made for the same customer in a single transmission and bill them at the same time. For example, if you make trips for two different customers in the same week, you must send two transactions (one per customer). Each transaction must include all trips made for the customer for which you are requesting payment.

Providing a bill produced using a certified SRS

You must give the customer a bill when you request payment for the trips made in the billing period. The bill must include the total amount for all trips made for the customer and not a detailed breakdown of all amounts for each trip.

TO CONTACT US

ONLINE

For information and documents to help you meet your mandatory billing obligations, see the section on mandatory billing in the remunerated passenger transportation sector on our website at revenuquebec.ca.

TELEPHONE

Call us for information on interpreting or applying the mandatory billing measures, or how to obtain, replace or cancel an authorization code.

Hours

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10 a.m. to 4:30 p.m.

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